



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Principal Office: 106 WEST WISCONSIN  
P.O. BOX 38  
VIOLA, WI 54664

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES**Utility Address:** 106 WEST WISCONSIN

P.O. BOX 38

VIOLA, WI 54664

**When was utility organized?** 5/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** BETH CAMPBELL**Title:** VILLAGE CLERK**Office Address:**

P.O. BOX 38

VIOLA, WI 54664

**Telephone:** (608) 627 - 1831**Fax Number:** (608) 627 - 1700**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JOHN E. VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** WILLIAM DOOLAN**Title:****Office Address:**

P.O. BOX 38

VIOLA, WI 54664

**Telephone:** (608) 627 - 1831**Fax Number:** (608) 627 - 1700**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN E. VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082 EXT**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 3/23/2006**Period covered by most recent audit:** 12/31/05

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**Names and titles of utility management including manager or superintendent:**

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**Name:** ALAN BLAKELY**Title:** ELECTRIC UTILITY OPERATOR**Office Address:**  
P.O. BOX 38  
VIOLA, WI 54664**Telephone:** (608) 627 - 1831**Fax Number:** (608) 627 - 1700**E-mail Address:**

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**Name:** DAN BAKER**Title:** WATER UTILITY OPERATOR**Office Address:**  
P.O. BOX 38  
VIOLA, WI 54664**Telephone:** (608) 627 - 1831**Fax Number:** (608) 627 - 1700**E-mail Address:**

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**Name of utility commission/committee:**    UTILITY COMMITTEE

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**Names of members of utility commission/committee:**BETH CAMPBELL  
WILLIAM DOOLAN  
GARY ERLANDSON  
WILFRED LAWTON  
WAYNE SCHREIBER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)?      NO

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Provide the following information regarding the provider(s) of contract services:

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    Firm Name:

    Contact Person:

        Title:

        Telephone:

        Fax Number:

    E-mail Address:

---

    Contract/Agreement beginning-ending dates:

    Provide a brief description of the nature of Contract Operations being provided:

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	549,879	506,685	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	350,198	314,045	<b>2</b>
Depreciation Expense (403)	71,703	70,104	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	62,760	61,798	<b>5</b>
<b>Total Operating Expenses</b>	<b>484,661</b>	<b>445,947</b>	
<b>Net Operating Income</b>	<b>65,218</b>	<b>60,738</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>65,218</b>	<b>60,738</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	3,726	2,627	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>3,726</b>	<b>2,627</b>	
<b>Total Income</b>	<b>68,944</b>	<b>63,365</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(12,369)	(12,369)	<b>12</b>
Other Income Deductions (426)	26,143	26,142	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>13,774</b>	<b>13,773</b>	
<b>Income Before Interest Charges</b>	<b>55,170</b>	<b>49,592</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	23,121	23,691	<b>14</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>23,121</b>	<b>23,691</b>	
<b>Net Income</b>	<b>32,049</b>	<b>25,901</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,560,513	1,781,995	<b>20</b>
Balance Transferred from Income (433)	32,049	25,901	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	247,383	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,592,562</b>	<b>1,560,513</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	549,879		549,879	1
<b>Total (Acct. 400):</b>	<b>549,879</b>	<b>0</b>	<b>549,879</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	350,198		350,198	2
<b>Total (Acct. 401-402):</b>	<b>350,198</b>	<b>0</b>	<b>350,198</b>	
<b>Depreciation Expense (403):</b>				
Derived	71,703		71,703	3
<b>Total (Acct. 403):</b>	<b>71,703</b>	<b>0</b>	<b>71,703</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	62,760		62,760	5
<b>Total (Acct. 408):</b>	<b>62,760</b>	<b>0</b>	<b>62,760</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>65,218</b>	<b>0</b>	<b>65,218</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST AND DIVIDEND INCOME	3,726	0	3,726 11
<b>Total (Acct. 419):</b>	<b>3,726</b>	<b>0</b>	<b>3,726</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
Contributed Plant - Electric			0 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>3,726</b>	<b>0</b>	<b>3,726</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(12,369)		(12,369) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(12,369)</b>	<b>0</b>	<b>(12,369)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		14,099	14,099 17
Depreciation Expense on Contributed Plant - Electric		12,044	12,044 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>26,143</b>	<b>26,143</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(12,369)</b>	<b>26,143</b>	<b>13,774</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	23,121		23,121 20
<b>Total (Acct. 427):</b>	<b>23,121</b>	<b>0</b>	<b>23,121</b>

**Amortization of Debt Discount and Expense (428):**

NONE	0		0 21
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>23,121</b>	<b>0</b>	<b>23,121</b>
<b>NET INCOME:</b>	<b>58,192</b>	<b>(26,143)</b>	<b>32,049</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	638,248	922,265	1,560,513 26
<b>Total (Acct. 216):</b>	<b>638,248</b>	<b>922,265</b>	<b>1,560,513</b>
<b>Balance Transferred from Income (433):</b>			
Derived	58,192	(26,143)	32,049 27
<b>Total (Acct. 433):</b>	<b>58,192</b>	<b>(26,143)</b>	<b>32,049</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>696,440</b>	<b>896,122</b>	<b>1,592,562</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	132,838	417,041	0	0	<b>549,879</b>	<b>1</b>
Less: interdepartmental sales	0	9,325	0	0	<b>9,325</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>132,838</b>	<b>407,716</b>	<b>0</b>	<b>0</b>	<b>540,554</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	29,925		29,925	1
Electric operating expenses	54,253		54,253	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>84,178</b>	<b>0</b>	<b>84,178</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.8	1
Electric	1.2	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,993,799	2,916,222	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	952,706	862,817	<b>2</b>
<b>Net Utility Plant</b>	<b>2,041,093</b>	<b>2,053,405</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	26,631	24,900	<b>7</b>
<b>Total Other Property and Investments</b>	<b>26,631</b>	<b>24,900</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	185,545	130,287	<b>8</b>
Temporary Cash Investments (132)	116,689	114,270	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	56,825	64,158	<b>11</b>
Other Accounts Receivable (143)	17,377	6,301	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	148,620	83,919	<b>14</b>
Materials and Supplies (150)	24,444	28,849	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>549,500</b>	<b>427,784</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,617,224</b>	<b>2,506,089</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	121,248	76,452	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,592,562	1,560,513	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,713,810</b>	<b>1,636,965</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	468,202	477,084	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>468,202</b>	<b>477,084</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	15,240	14,422	<b>28</b>
Payables to Municipality (233)	103,726	40,175	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	51,662	61,003	<b>31</b>
Interest Accrued (237)	763	774	<b>32</b>
Other Current and Accrued Liabilities (238)	31,821	31,281	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>203,212</b>	<b>147,655</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	232,000	244,385	<b>36</b>
<b>Total Deferred Credits</b>	<b>232,000</b>	<b>244,385</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>2,617,224</b>	<b>2,506,089</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,268,159	0	0	1,648,063	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	438,227	0	0	1,330,791	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	874,410	0	0	347,523	<b>3</b>
Utility Plant Purchased or Sold (102)					<b>4</b>
Utility Plant in Process of Reclassification (103)					<b>5</b>
Utility Plant Leased to Others (104)					<b>6</b>
Property Held for Future Use (105)					<b>7</b>
Completed Construction not Classified (106)					<b>8</b>
Construction Work in Progress (107)	2,255			593	<b>9</b>
Utility Plant Acquisition Adjustments (108)					<b>10</b>
Other Utility Plant Adjustments (109)					<b>11</b>
<b>Total Utility Plant</b>	<b>1,314,892</b>	<b>0</b>	<b>0</b>	<b>1,678,907</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	96,330	0	0	530,566	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	190,779	0	0	135,031	<b>13</b>
<b>Total Accumulated Provision</b>	<b>287,109</b>	<b>0</b>	<b>0</b>	<b>665,597</b>	
<b>Net Utility Plant</b>	<b>1,027,783</b>	<b>0</b>	<b>0</b>	<b>1,013,310</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	85,584	477,566			<b>563,150</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	10,143	61,560			<b>71,703</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	828				<b>828</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>10,971</b>	<b>61,560</b>	<b>0</b>	<b>0</b>	<b>72,531</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	225	8,560			<b>8,785</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>225</b>	<b>8,560</b>	<b>0</b>	<b>0</b>	<b>8,785</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>96,330</b>	<b>530,566</b>	<b>0</b>	<b>0</b>	<b>626,896</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	176,680	122,987			<b>299,667</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	14,099	12,044			<b>26,143</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>14,099</b>	<b>12,044</b>	<b>0</b>	<b>0</b>	<b>26,143</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>190,779</b>	<b>135,031</b>	<b>0</b>	<b>0</b>	<b>325,810</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	3,289				<b>3,289</b>	3,289	<b>1</b>
Other			18,571		<b>18,571</b>	22,970	<b>2</b>
<b>Total Electric Utility</b>					<b>21,860</b>	<b>26,259</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>21,860</b>	<b>26,259</b>	<b>1</b>
Water utility	2,584	2,590	<b>2</b>
Sewer utility		0	<b>3</b>
Gas utility		0	<b>4</b>
Merchandise		0	<b>5</b>
Other materials & supplies		0	<b>6</b>
<b>Total Materials and Supplies</b>	<b>24,444</b>	<b>28,849</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	76,452	1
<b>Changes during year (explain):</b>		
NEW WATER BUILDING FINANCED BY THE GENERAL FUND	44,796	2
<b>Balance end of year</b>	<b>121,248</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER SYSTEM MRBS	07/09/1990	06/01/2030	5.00%	185,100	<b>1</b>
ELECTRIC SYSTEM MRBS	07/01/2002	07/07/2007	4.75%	283,102	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>468,202</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	61,003	1
<b>Accruals:</b>		
Charged water department expense	28,518	2
Charged electric department expense	34,242	3
Charged sewer department expense	207	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>62,967</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	61,003	6
Social Security taxes	6,659	7
PSC Remainder Assessment	506	8
<b>Other (explain):</b>		
Gross Receipts	4,140	9
<b>Total payments and other debits</b>	<b>72,308</b>	
<b>Balance end of year</b>	<b>51,662</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER MRB	774	9,337	9,348	763	1
ELECTRIC MRB	0	13,784	13,784	0	2
<b>Subtotal</b>	<b>774</b>	<b>23,121</b>	<b>23,132</b>	<b>763</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>774</b>	<b>23,121</b>	<b>23,132</b>	<b>763</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER UTILITY - DEPRECIATION RESERVE - SAVINGS	21,034	3
WATER UTILITY - BOND & INTEREST RESERVE - SAVINGS	5,597	4
<b>Total (Acct. 125):</b>	<b>26,631</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	10,084	6
Electric	46,741	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>56,825</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
DELINQUENT UTILITIES PLACED ON TAX ROLL	17,167	12
MISCELLANEOUS OTHER ACCOUNTS RECEIVABLE	210	13
<b>Total (Acct. 143):</b>	<b>17,377</b>	
<b>Receivables from Municipality (145):</b>		
GENERAL - INSURANCE RECOVERIES AND HYDRANT RENTAL	113,081	14
SEWER - MISC, W/S ALLOCATION	35,234	15
MISCELLANEOUS	305	16
<b>Total (Acct. 145):</b>	<b>148,620</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
ELECTRIC DUE TO GENERAL - TAX EQUIVALENT, PAYROLL, & RENTS	103,726	20
<b>Total (Acct. 233):</b>	<b>103,726</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	222,645	21
DEFERRED REVENUE - PUBLIC BENEFITS	9,355	22
<b>Total (Acct. 253):</b>	<b>232,000</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	414,860	1,315,665	0	0	<b>1,730,525</b>	<b>1</b>
Materials and Supplies	2,587	24,059	0	0	<b>26,646</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	90,957	504,066	0	0	<b>595,023</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	137,348	91,481	0	0	<b>228,829</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>189,142</b>	<b>744,177</b>	<b>0</b>	<b>0</b>	<b>933,319</b>	
Net Operating Income	21,625	43,593	0	0	<b>65,218</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>11.43%</b>	<b>5.86%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.99%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	141,060	93,954	0	0	<b>235,014</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	7,424	4,945	0	0	<b>12,369</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>133,636</b>	<b>89,009</b>	<b>0</b>	<b>0</b>	<b>222,645</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

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### Signature Page (Page ii)

#### General footnotes

Vig & Associates, LLC

To the Village Board  
Viola Municipal Electric & Water Utility  
Viola, Wisconsin 54664

We have compiled the balance sheets of the Viola Municipal Electric & Water Utility as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC  
March 29, 2006

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	131,214	135,409	1
<b>Total Sales of Water</b>	<b>131,214</b>	<b>135,409</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	849	674	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	775	1,167	6
<b>Total Other Operating Revenues</b>	<b>1,624</b>	<b>1,841</b>	
<b>Total Operating Revenues</b>	<b>132,838</b>	<b>137,250</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	22	7
Pumping Expenses (620-625)	10,271	7,956	8
Water Treatment Expenses (630-635)	7,414	4,350	9
Transmission and Distribution Expenses (640-655)	6,467	7,149	10
Customer Accounts Expenses (901-904)	10,073	16,239	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	38,327	28,191	13
<b>Total Operation and Maintenance Expenses</b>	<b>72,552</b>	<b>63,907</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	10,143	9,424	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	28,518	30,122	16
<b>Total Other Operating Expenses</b>	<b>38,661</b>	<b>39,546</b>	
<b>Total Operating Expenses</b>	<b>111,213</b>	<b>103,453</b>	
<b>NET OPERATING INCOME</b>	<b>21,625</b>	<b>33,797</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	304	11,834	65,375	4
Commercial	42	1,861	10,276	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>346</b>	<b>13,695</b>	<b>75,651</b>	
Private Fire Protection Service (462)	1		436	7
Public Fire Protection Service (463)	1		48,380	8
Other Sales to Public Authorities (464)	18	780	6,747	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>366</b>	<b>14,475</b>	<b>131,214</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	48,380	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>48,380</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	849	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>849</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	620	10
<b>Other (specify):</b>		
MISCELLANEOUS	155	11
<b>Total Other Water Revenues (474)</b>	<b>775</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	<b>1</b>
Purchased Water (601)	0	0	<b>2</b>
Operation Supplies and Expenses (602)	0	0	<b>3</b>
Maintenance of Water Source Plant (605)	0	22	<b>4</b>
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>22</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	1,374	1,276	<b>5</b>
Fuel for Power Production (621)	0	0	<b>6</b>
Fuel or Power Purchased for Pumping (622)	2,842	2,595	<b>7</b>
Operation Supplies and Expenses (623)	4,299	2,477	<b>8</b>
Maintenance of Pumping Plant (625)	1,756	1,608	<b>9</b>
<b>Total Pumping Expenses</b>	<b>10,271</b>	<b>7,956</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	2,414	1,723	<b>10</b>
Chemicals (631)	2,376	1,453	<b>11</b>
Operation Supplies and Expenses (632)	2,607	1,037	<b>12</b>
Maintenance of Water Treatment Plant (635)	17	137	<b>13</b>
<b>Total Water Treatment Expenses</b>	<b>7,414</b>	<b>4,350</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	1,248	1,009	<b>14</b>
Operation Supplies and Expenses (641)	1,074	502	<b>15</b>
Maintenance of Distribution Reservoirs and Standpipes (650)	2,796	837	<b>16</b>
Maintenance of Mains (651)	244	223	<b>17</b>
Maintenance of Services (652)	194	966	<b>18</b>
Maintenance of Meters (653)	506	1,777	<b>19</b>
Maintenance of Hydrants (654)	405	1,835	<b>20</b>
Maintenance of Other Plant (655)	0	0	<b>21</b>
<b>Total Transmission and Distribution Expenses</b>	<b>6,467</b>	<b>7,149</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,801	1,585	<b>22</b>
Accounting and Collecting Labor (902)	7,280	9,146	<b>23</b>
Supplies and Expenses (903)	992	5,508	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>10,073</b>	<b>16,239</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	6,664	6,421	<b>27</b>
Office Supplies and Expenses (921)	7,767	3,510	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	1,835	350	<b>30</b>
Property Insurance (924)	367	880	<b>31</b>
Injuries and Damages (925)	2,589	1,615	<b>32</b>
Employee Pensions and Benefits (926)	13,825	11,215	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	2,075	612	<b>35</b>
Transportation Expenses (933)	1,757	1,098	<b>36</b>
Maintenance of General Plant (935)	1,448	2,490	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>38,327</b>	<b>28,191</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>72,552</b>	<b>63,907</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		26,330	26,330	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		207	200	<b>2</b>
<b>Net property tax equivalent</b>		<b>26,123</b>	<b>26,130</b>	
Social Security		2,256	3,839	<b>3</b>
PSC Remainder Assessment		139	153	<b>4</b>
Other (specify): NONE		0	0	<b>5</b>
<b>Total tax expense</b>		<b>28,518</b>	<b>30,122</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland	Vernon			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.235635	0.233683			3
County tax rate	mills		8.168581	7.631104			4
Local tax rate	mills		4.313463	4.313473			5
School tax rate	mills		13.764633	13.650546			6
Voc. school tax rate	mills		2.243589	2.224986			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>28.725901</b>	<b>28.053792</b>			10
Less: state credit	mills		1.455859	1.463085			11
<b>Net tax rate</b>	mills		<b>27.270042</b>	<b>26.590707</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>4.313463</b>	<b>4.313473</b>			14
<b>Combined School Tax Rate</b>	mills		<b>16.008222</b>	<b>15.875532</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>20.321685</b>	<b>20.189005</b>			17
<b>Total Tax Rate</b>	mills		<b>28.725901</b>	<b>28.053792</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.707434</b>	<b>0.719653</b>			19
<b>Total tax net of state credit</b>	mills		<b>27.270042</b>	<b>26.590707</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>19.291761</b>	<b>19.136091</b>			21
Utility Plant, Jan. 1	\$	<b>1,268,159</b>	959,672	308,487			22
Materials & Supplies	\$	<b>2,590</b>	2,590	0			23
<b>Subtotal</b>	\$	<b>1,270,749</b>	<b>962,262</b>	<b>308,487</b>			24
Less: Plant Outside Limits	\$	<b>13,340</b>	0	13,340			25
<b>Taxable Assets</b>	\$	<b>1,257,409</b>	<b>962,262</b>	<b>295,147</b>			26
Assessment Ratio	dec.		0.796057	0.802699			27
<b>Assessed Value</b>	\$	<b>1,002,930</b>	<b>766,015</b>	<b>236,914</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>19.291761</b>	<b>19.136091</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>19,311</b>	<b>14,778</b>	<b>4,534</b>			30
Tax Equivalent per 1994 PSC Report	\$	26,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>26,330</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	81		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	7,250		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>7,331</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	11,138		12
Structures and Improvements (321)	7,455		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,843		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>55,436</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,967		23
<b>Total Water Treatment Plant</b>	<b>2,967</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			81	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			7,250	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	7,331	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			11,138	12
Structures and Improvements (321)			7,455	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			36,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	55,436	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,967	23
<b>Total Water Treatment Plant</b>	0	0	2,967	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	22,989		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	59,471		26
Transmission and Distribution Mains (343)	115,366		27
Fire Mains (344)	0		28
Services (345)	53,995	713	29
Meters (346)	25,358	1,449	30
Hydrants (348)	31,338		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>308,517</b>	<b>2,162</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0	44,796	34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	5,088		36
Transportation Equipment (392)	5,588		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	5,804		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	763		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>17,243</b>	<b>44,796</b>	
<b>Total utility plant in service directly assignable</b>	<b>391,494</b>	<b>46,958</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>391,494</b>	<b>46,958</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			22,989 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			59,471 26
Transmission and Distribution Mains (343)			115,366 27
Fire Mains (344)			0 28
Services (345)			54,708 29
Meters (346)	225		26,582 30
Hydrants (348)			31,338 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>225</b>	<b>0</b>	<b>310,454</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			44,796 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			5,088 36
Transportation Equipment (392)			5,588 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			5,804 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			763 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>62,039</b>
<b>Total utility plant in service directly assignable</b>	<b>225</b>	<b>0</b>	<b>438,227</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>225</b>	<b>0</b>	<b>438,227</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	39,629		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>39,629</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,427		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	29,722		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>106,149</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			39,629	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	39,629	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			76,427	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			29,722	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	106,149	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	0	0	0	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	98,792		26
Transmission and Distribution Mains (343)	546,899		27
Fire Mains (344)	0		28
Services (345)	48,915		29
Meters (346)	1,623		30
Hydrants (348)	32,403		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>728,632</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>874,410</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>874,410</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			98,792 26
Transmission and Distribution Mains (343)			546,899 27
Fire Mains (344)			0 28
Services (345)			48,915 29
Meters (346)			1,623 30
Hydrants (348)			32,403 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>728,632</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>874,410</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>874,410</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,587	1,587	1
February			1,641	1,641	2
March			1,896	1,896	3
April			1,788	1,788	4
May			1,977	1,977	5
June			1,934	1,934	6
July			2,376	2,376	7
August			2,126	2,126	8
September			2,042	2,042	9
October			1,855	1,855	10
November			1,988	1,988	11
December			2,836	2,836	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>24,046</b>	<b>24,046</b>	
Less: Water sold				14,475	13
Volume pumped but not sold				9,571	14
Volume sold as a percent of volume pumped				60%	15
Volume used for water production, water quality and system maintenance				750	16
Volume related to equipment/system malfunction				1,500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,250	19
Volume pumped but unaccounted for				7,321	20
Percent of water lost				30%	21
If more than 25%, indicate causes:					22
A portion of loss due to tornado. Majority of loss due to unidentified system malfunctions to be investigated in 2006.					
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				167	24
Date of maximum: 8/21/2005					25
Cause of maximum:					26
Loss of control due to tornado					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				25	27
Date of minimum: 10/26/2005					28
Total KWH used for pumping for the year				36,775	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
RAILROAD STREET	3	350	10	288,000	Yes	<b>1</b>
MCKINLEY STREET	4	400	14	720,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 3	WELL 4		<b>1</b>
Location	RAILROAD STREET	MCKINLEY STREET		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	R	R		<b>4</b>
Pump Manufacturer	F-M	F-M		<b>5</b>
Year Installed	1989	1990		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	200	500		<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		<b>9</b> <b>10</b>
Year Installed	1989	1990		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	25	50		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1990		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
Total capacity in gallons (actual)	140,000		11
			12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,762	0	0	0	1,762	1
M	D	6.000	13,223	0	0	0	13,223	2
P	D	6.000	10,234	0	0	0	10,234	3
M	D	8.000	5,883	0	0	0	5,883	4
P	D	8.000	1,415	0	0	0	1,415	5
Total Within Municipality			32,517	0	0	0	32,517	
P	D	8.000	1,350	0	0	0	1,350	6
Total Outside of Municipality			1,350	0	0	0	1,350	
Total Utility			33,867	0	0	0	33,867	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	312	2	0	0	314	24	1
M	1.000	57	0	0	0	57		2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	0	1		4
M	2.000	5	0	0	0	5		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>381</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>383</b>	<b>24</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	381	13	9	1	<b>386</b>	23	<b>1</b>
1.000	9	0	0	0	<b>9</b>	0	<b>2</b>
1.500	2	0	0	0	<b>2</b>	2	<b>3</b>
2.000	3	0	0	0	<b>3</b>	0	<b>4</b>
3.000	2	0	0	0	<b>2</b>	0	<b>5</b>
4.000	2	0	0	0	<b>2</b>	0	<b>6</b>
6.000	1	0	0	0	<b>1</b>	0	<b>7</b>
<b>Total:</b>	<b>400</b>	<b>13</b>	<b>9</b>	<b>1</b>	<b>405</b>	<b>25</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	304	36	0	7	1	38	<b>386</b>	<b>1</b>
1.000	0	5	0	4	0	0	<b>9</b>	<b>2</b>
1.500	0	0	0	2	0	0	<b>2</b>	<b>3</b>
2.000	0	1	0	2	0	0	<b>3</b>	<b>4</b>
3.000	0	0	0	1	1	0	<b>2</b>	<b>5</b>
4.000	0	0	0	1	1	0	<b>2</b>	<b>6</b>
6.000	0	0	0	1	0	0	<b>1</b>	<b>7</b>
<b>Total:</b>	<b>304</b>	<b>42</b>	<b>0</b>	<b>18</b>	<b>3</b>	<b>38</b>	<b>405</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	55				55	2
<b>Total Fire Hydrants</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	55
Number of distribution system valves end of year:	134
Number of distribution valves operated during year:	25

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

BOTH SERVICES WERE FINANCED BY THE UTILITY.

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### Meters (Page W-19)

#### General footnotes

THE UTILITY IS AWARE THAT 6" METERS ARE TO BE TESTED EVERY YEAR. HOWEVER THE 6" METER IS AT THE WELL HOUSE AND SENDING IT IN AND GETTING IT BACK IS VERY LENGTHY. WHILE THE METER IS BEING TESTED, THE WATER PUMPAGE MUST BE ESTIMATED.

Explain all reported adjustments.

AN ADJUSTMENT WAS MADE TO REFLECT ACUTAL.

Explain program for replacing or testing meters 1" or smaller.

THE UTILITY PROCEDURE IS TO TEST EVERY 10 YEARS OR REPLACE EVERY 20 YEARS 1" OR SMALLER METERS. HOWEVER DUE TO THE TORNADO, THE TESTING OF METERS FELL BEHIND SCHEDULE.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

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### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

THE UTILTIY IS AWARE THAT AT LEAST HALF OF THE DISTRIBUTION VALVES MUST BE TESTED DURING THE YEAR. DUE TO THE TORNADO HOWEVER THE TESTING OF THE DISTRIBUTION VALVES FELL BEHIND SCHEDULE.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	389,729	366,927	<b>1</b>
<b>Total Sales of Electricity</b>	<b>389,729</b>	<b>366,927</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	3,949	2,193	<b>2</b>
Miscellaneous Service Revenues (451)	23,363	315	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	0	0	<b>5</b>
Interdepartmental Rents (455)	0	0	<b>6</b>
Other Electric Revenues (456)	0	0	<b>7</b>
Amortization of Construction Grants (457)	0	0	<b>8</b>
<b>Total Other Operating Revenues</b>	<b>27,312</b>	<b>2,508</b>	
<b>Total Operating Revenues</b>	<b>417,041</b>	<b>369,435</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	150,127	139,646	<b>9</b>
Transmission Expenses (550-553)	0	0	<b>10</b>
Distribution Expenses (560-576)	51,642	31,047	<b>11</b>
Customer Accounts Expenses (901-904)	21,169	29,274	<b>12</b>
Sales Expenses (910)	0	0	<b>13</b>
Administrative and General Expenses (920-935)	54,708	50,171	<b>14</b>
<b>Total Operation and Maintenance Expenses</b>	<b>277,646</b>	<b>250,138</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	61,560	60,680	<b>15</b>
Amortization Expense (404-407)		0	<b>16</b>
Taxes (408)	34,242	31,676	<b>17</b>
<b>Total Other Expenses</b>	<b>95,802</b>	<b>92,356</b>	
<b>Total Operating Expenses</b>	<b>373,448</b>	<b>342,494</b>	
<b>NET OPERATING INCOME</b>	<b>43,593</b>	<b>26,941</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,949	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,949</b>	
<b>Miscellaneous Service Revenues (451):</b>		
INSURANCE RECOVERIES	22,953	3
MISCELLANEOUS	410	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>23,363</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		6
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NONE		8
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0	0	<b>1</b>
Fuel (501)	0	0	<b>2</b>
Operation Supplies and Expenses (502)	0	0	<b>3</b>
Steam from Other Sources (503)	0	0	<b>4</b>
Steam Transferred -- Credit (504)	0	0	<b>5</b>
Maintenance of Steam Production Plant (506)	0	0	<b>6</b>
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0	0	<b>7</b>
Water for Power (531)	0	0	<b>8</b>
Operation Supplies and Expenses (532)	0	0	<b>9</b>
Maintenance of Hydraulic Production Plant (535)	0	0	<b>10</b>
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	2,177	1,638	<b>11</b>
Fuel (539)	12,901	7,698	<b>12</b>
Operation Supplies and Expenses (540)	245	91	<b>13</b>
Maintenance of Other Power Production Plant (543)	3,419	2,876	<b>14</b>
<b>Total Other Power Generation Expenses</b>	<b>18,742</b>	<b>12,303</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	131,385	127,343	<b>15</b>
Other Expenses (546)	0	0	<b>16</b>
<b>Total Other Power Supply Expenses</b>	<b>131,385</b>	<b>127,343</b>	
<b>Total Power Production Expenses</b>	<b>150,127</b>	<b>139,646</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0	0	<b>17</b>
Operation Supplies and Expenses (551)	0	0	<b>18</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)	0	0	<b>19</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	184	210	<b>20</b>
Line and Station Labor (561)	8,772	8,371	<b>21</b>
Line and Station Supplies and Expenses (562)	6,575	4,949	<b>22</b>
Street Lighting and Signal System Expenses (565)	728	557	<b>23</b>
Meter Expenses (566)	0	71	<b>24</b>
Customer Installations Expenses (567)	934	1,448	<b>25</b>
Miscellaneous Distribution Expenses (569)	19,088	153	<b>26</b>
Maintenance of Structures and Equipment (571)	3,123	4,927	<b>27</b>
Maintenance of Lines (572)	12,231	10,282	<b>28</b>
Maintenance of Line Transformers (573)	0	40	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	7	0	<b>30</b>
Maintenance of Meters (575)	0	39	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)	0	0	<b>32</b>
<b>Total Distribution Expenses</b>	<b>51,642</b>	<b>31,047</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,522	2,707	<b>33</b>
Accounting and Collecting Labor (902)	13,169	16,092	<b>34</b>
Supplies and Expenses (903)	5,478	10,475	<b>35</b>
Uncollectible Accounts (904)	0	0	<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>21,169</b>	<b>29,274</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>37</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	6,260	7,291	<b>38</b>
Office Supplies and Expenses (921)	7,537	6,337	<b>39</b>
Administrative Expenses Transferred -- Credit (922)	0	0	<b>40</b>
Outside Services Employed (923)	2,110	375	<b>41</b>
Property Insurance (924)	1,916	3,163	<b>42</b>
Injuries and Damages (925)	2,089	5,479	<b>43</b>
Employee Pensions and Benefits (926)	19,223	14,873	<b>44</b>
Regulatory Commission Expenses (928)	0	1,760	<b>45</b>
Miscellaneous General Expenses (930)	10,238	4,017	<b>46</b>
Transportation Expenses (933)	3,777	2,450	<b>47</b>
Maintenance of General Plant (935)	1,558	4,426	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>54,708</b>	<b>50,171</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>277,646</b>	<b>250,138</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		25,332	24,342	<b>1</b>
Social Security		4,402	7,004	<b>2</b>
Wisconsin Gross Receipts Tax		4,141	0	<b>3</b>
PSC Remainder Assessment		367	330	<b>4</b>
Other (specify): NONE		0	0	<b>5</b>
<b>Total tax expense</b>		<b>34,242</b>	<b>31,676</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland	Vernon			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.235635	0.233683			3
County tax rate	mills		8.168581	7.631104			4
Local tax rate	mills		4.313463	4.313473			5
School tax rate	mills		13.764633	13.650546			6
Voc. school tax rate	mills		2.243589	2.224986			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>28.725901</b>	<b>28.053792</b>			10
Less: state credit	mills		1.455859	1.463085			11
<b>Net tax rate</b>	mills		<b>27.270042</b>	<b>26.590707</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>4.313463</b>	<b>4.313473</b>			14
<b>Combined School Tax Rate</b>	mills		<b>16.008222</b>	<b>15.875532</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>20.321685</b>	<b>20.189005</b>			17
<b>Total Tax Rate</b>	mills		<b>28.725901</b>	<b>28.053792</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.707434</b>	<b>0.719653</b>			19
<b>Total tax net of state credit</b>	mills		<b>27.270042</b>	<b>26.590707</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>19.291761</b>	<b>19.136091</b>			21
Utility Plant, Jan. 1	\$	<b>1,648,063</b>	852,038	796,025			22
Materials & Supplies	\$	<b>26,259</b>	13,130	13,129			23
<b>Subtotal</b>	\$	<b>1,674,322</b>	<b>865,168</b>	<b>809,154</b>			24
Less: Plant Outside Limits	\$	<b>24,995</b>	0	24,995			25
<b>Taxable Assets</b>	\$	<b>1,649,327</b>	<b>865,168</b>	<b>784,159</b>			26
Assessment Ratio	dec.		0.796057	0.802699			27
<b>Assessed Value</b>	\$	<b>1,318,167</b>	<b>688,723</b>	<b>629,444</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>19.291761</b>	<b>19.136091</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>25,332</b>	<b>13,287</b>	<b>12,045</b>			30
Tax Equivalent per 1994 PSC Report	\$	13,744					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>25,332</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	475		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>475</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	1,793		18
Structures and Improvements (341)	21,177		19
Fuel Holders, Producers and Accessories (342)	1,480		20
Prime Movers (343)	0		21
Generators (344)	431,025		22
Accessory Electric Equipment (345)	14,100		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>469,575</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			475	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>475</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			1,793	18
Structures and Improvements (341)			21,177	19
Fuel Holders, Producers and Accessories (342)			1,480	20
Prime Movers (343)			0	21
Generators (344)			431,025	22
Accessory Electric Equipment (345)			14,100	23
Miscellaneous Power Plant Equipment (346)			0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>469,575</b>	

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	141,762	2,960	38
Overhead Conductors and Devices (365)	144,531		39
Underground Conduit (366)	121		40
Underground Conductors and Devices (367)	77,547		41
Line Transformers (368)	136,579	4,065	42
Services (369)	76,607	1,495	43
Meters (370)	22,425	3,428	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	37,901		47
<b>Total Distribution Plant</b>	<b>637,473</b>	<b>11,948</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,000		48
Structures and Improvements (390)	21,305	22,953	49
Office Furniture and Equipment (391)	2,009		50
Computer Equipment (391.1)	5,539		51
Transportation Equipment (392)	110,254		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	13,936		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,700		143,022 38
Overhead Conductors and Devices (365)			144,531 39
Underground Conduit (366)			121 40
Underground Conductors and Devices (367)			77,547 41
Line Transformers (368)	3,230		137,414 42
Services (369)			78,102 43
Meters (370)	630		25,223 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			37,901 47
<b>Total Distribution Plant</b>	<b>5,560</b>	<b>0</b>	<b>643,861</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			7,000 48
Structures and Improvements (390)	3,000		41,258 49
Office Furniture and Equipment (391)			2,009 50
Computer Equipment (391.1)			5,539 51
Transportation Equipment (392)			110,254 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			13,936 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	3,246		55
Power Operated Equipment (396)	23,223	3,910	56
Communication Equipment (397)	6,505		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>193,017</b>	<b>26,863</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,300,540</b>	<b>38,811</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>1,300,540</b>	 <b>38,811</b>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			3,246 55
Power Operated Equipment (396)			27,133 56
Communication Equipment (397)			6,505 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>3,000</b>	<b>0</b>	<b>216,880</b>
<b>Total utility plant in service directly assignable</b>	<b>8,560</b>	<b>0</b>	<b>1,330,791</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>8,560</b>	<b>0</b>	<b>1,330,791</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	315,047		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>315,047</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			315,047 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	315,047

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	0	38
Overhead Conductors and Devices (365)	8,031	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	0	41
Line Transformers (368)	0	42
Services (369)	24,445	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	0	47
<b>Total Distribution Plant</b>	<b>32,476</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			8,031 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			24,445 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>32,476</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>347,523</b>	<b>0</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>347,523</b>	 <b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>347,523</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>347,523</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
<b>Primary Distribution System Voltage(s) -- Urban</b>					
<b>Pole Lines</b>					
2.4/4.16 kV (4kV)					0 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)					0 3
<b>Other:</b>					
NONE					0 4
<b>Underground Lines</b>					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)					0 7
<b>Other:</b>					
NONE					0 8
<b>Primary Distribution System Voltage(s) -- Rural</b>					
<b>Pole Lines</b>					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)		7			7 10
14.4/24.9 kV (25kV)					0 11
<b>Other:</b>					
NONE					0 12
<b>Underground Lines</b>					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
<b>Other:</b>					
NONE					0 16
<b>Transmission System</b>					
<b>Pole Lines</b>					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
<b>Other:</b>					
NONE					0 21
<b>Underground Lines</b>					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
<b>Other:</b>					
NONE					0 26



**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	4 12
<b>Total</b>	<b>4</b> 13
<b>Total customers on rural lines at end of year</b>	<b>4</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

<b>Monthly Peak</b>						<b>Monthly Energy Usage</b>	
<b>Month</b>		<b>kW</b>	<b>Day</b>	<b>Date</b>	<b>Time Beginning</b>	<b>(kWh)</b>	
<b>(a)</b>		<b>(b)</b>	<b>of Week</b>	<b>(MM/DD/YYYY)</b>	<b>(HH:MM)</b>	<b>(000's)</b>	
			<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>	
January	01	991	Monday	01/17/2005	18:00	531	<b>1</b>
February	02	862	Wednesday	02/16/2005	19:00	439	<b>2</b>
March	03	863	Thursday	03/03/2005	08:00	457	<b>3</b>
April	04	800	Friday	04/15/2005	21:00	395	<b>4</b>
May	05	782	Friday	05/13/2005	11:00	403	<b>5</b>
June	06	1,046	Monday	06/27/2005	18:00	438	<b>6</b>
July	07	1,068	Sunday	07/17/2005	19:00	449	<b>7</b>
August	08	1,104	Tuesday	08/02/2005	18:00	428	<b>8</b>
September	09	996	Tuesday	09/13/2005	13:00	419	<b>9</b>
October	10	893	Tuesday	10/04/2005	14:00	416	<b>10</b>
November	11	910	Wednesday	11/30/2005	18:00	449	<b>11</b>
December	12	1,023	Monday	12/05/2005	18:00	540	<b>12</b>
<b>Total</b>		<b>11,338</b>				<b>5,364</b>	

**System Name** DAIRYLAND POWER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading**      **Supplier**

30 minutes integrated      DPC

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating		98	5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>98</b>	<b>7</b>
Purchases		5,364	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>5,462</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		4,968	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>4,968</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)			26
Distribution Losses		494	27
<b>Total Energy Losses</b>		<b>494</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>9.0443%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>5,462</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	336	2,544	1
<b>Total Sales for Residential Sales</b>		<b>336</b>	<b>2,544</b>	
<b>Commercial &amp; Industrial</b>				
INTERDEPARTMENTAL	CG-1	3	37	2
SMALL COMMERCIAL - RURAL	CG-1	1	1	3
SMALL COMMERCIAL AND INDUSTRIAL	CG-1	78	1,078	4
LARGE COMMERCIAL	MS-1	3	1,198	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>85</b>	<b>2,314</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1,517	110	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1,517</b>	<b>110</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,938</b>	<b>4,968</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		203,197	8,613	211,810	1
<b>0</b>	<b>0</b>	<b>203,197</b>	<b>8,613</b>	<b>211,810</b>	
		2,895	118	3,013	2
		235	2	237	3
		79,498	3,337	82,835	4
3,849		66,576	3,446	70,022	5
<b>3,849</b>	<b>0</b>	<b>149,204</b>	<b>6,903</b>	<b>156,107</b>	
		21,494	318	21,812	6
<b>0</b>	<b>0</b>	<b>21,494</b>	<b>318</b>	<b>21,812</b>	
				0	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>3,849</b>	<b>0</b>	<b>373,895</b>	<b>15,834</b>	<b>389,729</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		DAIRYLAND POWER				1
Point of Delivery		GENERATION STATION				2
Type of Power Purchased (firm, dump, etc.)		NON FIRM				3
Voltage at Which Delivered						4
Point of Metering		GENERATION STATION				5
Total of 12 Monthly Maximum Demands -- kW		11,338				6
Average load factor		64.8081%				7
Total Cost of Purchased Power		131,385				8
Average cost per kWh		0.0245				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	531				12
	February	439				13
	March	457				14
	April	395				15
	May	403				16
	June	438				17
	July	449				18
	August	428				19
	September	419				20
	October	416				21
	November	449				22
	December	540				23
	Total kWh (000)	5,364	0			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	98	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,104	7
Date and Hour of Such Maximum Demand	12/5/2005 18	8
<b>Load Factor</b>	<b>0.0101</b>	<b>9</b>
Maximum Net Generation in Any One Day	18,516	10
Date of Such Maximum	6/27/2005	11
Number of Hours Generators Operated	86	12
Maximum Continuous or Dependable Capacity--kW	1,838	13
Is Plant Owned or Leased?		14
Total Production Expenses	18,742	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>191</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	12	19
April	0	20
May	0	21
June	25	22
July	43	23
August	8	24
September	0	25
October	6	26
November	0	27
December	4	28
<b>Total kWh (000)</b>	<b>98</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	173	32
Average Cost per Barrel of Oil Burned (\$)	84.8800	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	2.0200	37
kWh Net Generation per Gallon of Fuel Oil	13	38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.1316	54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	VIOLA GENE			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	98			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	1,104			7
Date and Hour of Such Maximum Demand	8/2/2005 18			8
<b>Load Factor</b>	<b>0.0101</b>			9
Maximum Net Generation in Any One Day	18,516			10
Date of Such Maximum	06/27/2005			11
Number of Hours Generators Operated	86			12
Maximum Continuous or Dependable Capacity--kW	1,838			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	18,742			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>191.2449</b>			16
Monthly Net Generation --- kWh (000):				17
January				18
February				19
March	12			20
April				21
May				22
June	25			23
July	43			24
August	8			25
September				26
October	6			27
November				28
December	4			29
<b>Total kWh (000)</b>	<b>98</b>			30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)	173			33
Average Cost per Barrel of Oil Burned (\$)	84.8800			34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)	2.0200			38
kWh Net Generation per Gallon of Fuel Oil	13			39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.1316			54



**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<b>0</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
VIOLA GENE	1	2002	RECIP	CUMMINS	1,800	2,000
<b>Total</b>						<b>2,000</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
Total				0	0	0	0	0
1								

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
2002	2,400	98	1,800	1,800	1,800	1,800
	Total	98	1,800	1,800	1,800	1,800

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

<b>Particulars</b> <b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>Utility Designation</b> <b>(d)</b>			<b>(e)</b>	<b>(f)</b>
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NONE

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	484	115	3,895	1
Acquired during year	96	10	336	2
<b>Total</b>	<b>580</b>	<b>125</b>	<b>4,231</b>	<b>3</b>
Retired during year	21	9	220	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>559</b>	<b>116</b>	<b>4,011</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	441	72	2,863	8
In utility's use	3			9
				10
Locked meters on customers' premises				11
In stock	115	44	1,148	12
<b>Total end of year</b>	<b>559</b>	<b>116</b>	<b>4,011</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	117	41,755	<b>1</b>
Sodium Vapor	250	38	41,717	<b>2</b>
<b>Total</b>		<b>155</b>	<b>83,472</b>	
<b>Ornamental</b>				
Sodium Vapor	250	46	26,408	<b>3</b>
<b>Total</b>		<b>46</b>	<b>26,408</b>	
<b>Other</b>				
NONE				<b>4</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ACCOUNT 539 - INCREASE IS DUE TO THE INCREASE IN FUEL PRICES.

ACCOUNT 569 - INCREASE IS DUE TO DAMAGE CAUSED BY THE TORNADO.

ACCOUNT 930 - INCREASE IS DUE TO WRITE-OFF OF OTHER ACCOUNTS RECEIVABLE DUE TO COLLECTIONS IN PRIOR YEARS TO A DIFFERENT ACCOUNT.

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### Street Lighting Equipment (Page E-25)

#### General footnotes

The increase in number of lights per watt is true-up to actual.

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